

**FISCAL GROUP
SUMMARY**

	<u>Page #</u>	<u>Approp</u>	<u>Revenue</u>	<u>Local Cost</u>
<u>GENERAL FUND</u>				
ASSESSOR	156	10,704,022	359,195	10,344,827
AUDITOR/CONTROLLER-RECORDER	161	12,610,406	8,721,209	3,889,197
TREASURER/TAX COLLECTOR:				
TREASURER/TAX COLLECTOR	172	6,273,423	4,160,138	2,113,285
CENTRAL COLLECTIONS	175	6,894,549	6,894,549	-
TOTAL GENERAL FUND		<u>36,482,400</u>	<u>20,135,091</u>	<u>16,347,309</u>
<u>SPECIAL REVENUE FUNDS</u>				
		<u>Approp</u>	<u>Revenue</u>	<u>Fund Balance</u>
ASSESSOR:				
STATE/COUNTY PROPERTY	159			
TAX ADMINISTRATION		3,287,378	2,179,938	1,107,440
AUDITOR/CONTROLLER-RECORDER:				
MICROGRAPHICS	164	919,822	31,820	888,002
SYSTEM DEVELOPMENT	166	12,457,832	2,750,000	9,707,832
VITAL RECORDS	168	529,074	99,000	430,074
TOTAL SPECIAL REVENUE FUNDS		<u>17,194,106</u>	<u>5,060,758</u>	<u>12,133,348</u>
<u>INTERNAL SERVICES FUND</u>				
		<u>Operating Expense</u>	<u>Revenue</u>	<u>Revenue Over (Under) Exp</u>
AUDITOR/CONTROLLER-RECORDER:				
RECORDS MANAGEMENT	170	132,356	132,356	-

OVERVIEW OF BUDGET

DEPARTMENT: ASSESSOR
ASSESSOR: DONALD WILLIAMSON

2002-03				
	<u>Appropriations</u>	<u>Revenue</u>	<u>Local Cost/ Fund Balance</u>	<u>Staffing</u>
Assessor	10,704,022	359,195	10,344,827	165.8
State/County Property				
Tax Administration Prog	3,287,378	2,179,938	1,107,440	30.0
TOTAL	13,991,400	2,539,133	11,452,267	195.8

BUDGET UNIT: ASSESSOR (AAA ASR)

I. GENERAL PROGRAM STATEMENT

Under California law, the Assessor has the following basic responsibilities: 1) Locate and describe all taxable property in the county and identify ownership; 2) Establish a taxable value for all property subject to property taxation; 3) List all the taxable value of all property on the assessment roll; and 4) Apply all legal exemptions.

The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments, including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

II. BUDGET & WORKLOAD HISTORY

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>
Total Appropriation	10,746,465	11,219,921	11,256,876	10,704,022
Total Revenue	251,627	362,940	381,904	359,195
Local Cost	10,494,838	10,856,981	10,874,972	10,344,827
Budgeted Staffing		170.6		166
<u>Workload Indicators</u>				
Assessments-Bus/Personal	56,332	56,000	62,346	49,000
Assessments-Real Property	282,688	262,000	250,980	250,000
Assessment Appeals	2,568	5,000	1,496	3,500
Transfers of Ownership	132,676	130,000	154,008	160,000
Assessment Corrections	75,015	72,000	86,820	80,000

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachment for detailed changes)

STAFFING CHANGES

Budgeted staffing shows a net decrease of 4.8 positions. The following positions will be left vacant to accommodate the budget reduction: 1.0 Staff Analyst II, 2.0 Appraiser III and 1.8 Clerk II.

PROGRAM CHANGES

Based on direction from the County Administrative Office, the Assessor budget has been reduced by 2% (local cost). This has an impact on expenditures and will require leaving needed positions unfilled as they are vacated. It is anticipated this will have an impact on the ability to produce the annual roll. In addition, several expenditures have been scaled back to minimize the impact from the reduction.

ASSESSOR

GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General AAA ASR

FUNCTION: General
ACTIVITY: Finance

	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<u>Appropriations</u>					
Salaries and Benefits	8,607,822	8,681,891	9,097,296	(36,185)	9,061,111
Services and Supplies	755,027	701,689	533,959	83,930	617,889
Central Computer	1,620,275	1,620,275	763,446	-	763,446
Equipment	27,926				
Transfers	245,826	246,066	246,066	15,510	261,576
Total Exp Authority	11,256,876	11,249,921	10,640,767	63,255	10,704,022
Less:					
Reimbursements	-	(30,000)	(30,000)	30,000	-
Total Appropriation	11,256,876	11,219,921	10,610,767	93,255	10,704,022
<u>Revenue</u>					
Taxes	214,573	212,000	212,000	(36,000)	176,000
Other Revenue	167,331	150,940	53,940	129,255	183,195
Total Revenue	381,904	362,940	265,940	93,255	359,195
Local Cost	10,874,972	10,856,981	10,344,827	-	10,344,827
Budgeted Staffing		170.6	168.6	(2.8)	165.8

Total Changes in Board Approved Base Budget

Salaries and Benefits	539,933	MOU and retirement increase.
	(124,528)	Deletion of (2.0) Assessor Liaison positions.
	<u>415,405</u>	
Services and Supplies	54,389	Inflation, risk management liabilities, EHAP, and 2420 one time shift.
	(211,119)	2% budget reduction.
	(11,000)	Reduction in advertising expense.
	<u>(167,730)</u>	
Central Computer	<u>(856,829)</u>	
Revenue		
Other Revenue	<u>(97,000)</u>	Reduction in revenue.
Total Appropriation Change	(609,154)	
Total Revenue Change	(97,000)	
Total Local Cost Change	(512,154)	
Total 2001-02 Appropriation	11,219,921	
Total 2001-02 Revenue	362,940	
Total 2001-02 Local Cost	10,856,981	
Total Base Budget Appropriation	10,610,767	
Total Base Budget Revenue	265,940	
Total Base Budget Local Cost	10,344,827	

ASSESSOR

Board Approved Changes to Base Budget		
Salaries and Benefits	<u>(36,185)</u>	Salary savings due to vacancies.
Services and Supplies	<u>83,930</u>	Various services and supply and fee increase.
Transfers	<u>15,510</u>	Increase in leased facility rents.
Reimbursements	<u>30,000</u>	Reclass reimbursements to revenue.
Total Appropriations	<u>93,255</u>	
Revenue		
Taxes	<u>(36,000)</u>	Estimated based on current trend of taxes collected.
Other Revenue	<u>129,255</u>	Estimated based on sales information over last 5 years and fee increase.
Total Revenue	<u>93,255</u>	
Total Local Cost	<u>-</u>	

ASSESSOR

BUDGET UNIT: STATE/COUNTY PROPERTY TAX ADMINISTRATION PROGRAM (RCS ASR)

I. GENERAL PROGRAM STATEMENT

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state has passed legislation extending this program through calendar year 2002.

Effective January 01, 2002, the state legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with the 2002-03 fiscal year and is authorized until the 2006-07 fiscal year. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	2,119,952	3,290,454	2,195,667	3,287,378
Total Revenue	2,201,158	2,179,938	2,187,384	2,179,938
Fund Balance		1,110,516		1,107,440
Budgeted Staffing		31.0		30.0
Workload Indicators				
Assessment Backlogs:				
Proposition 8	113,907	107,391	90,836	107,391
Mandatory Audits	420	370	468	370

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing shows a net decrease of 1.0 position due to a deletion of an Administrative Clerk II position.

PROGRAM CHANGES

Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted in the county system on a fiscal year basis.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Assessor - State/County Property Tax			ACTIVITY: Finance		
FUND: Special Revenue RCS ASR					
	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
Appropriations					
Salaries and Benefits	1,444,408	1,412,004	1,412,004	121,485	1,533,489
Services and Supplies	687,813	975,800	975,800	(170,157)	805,643
Equipment	63,446	64,000	64,000	(64,000)	-
Contingencies	-	838,650	838,650	109,596	948,246
Total Appropriation	2,195,667	3,290,454	3,290,454	(3,076)	3,287,378
Revenue					
Taxes	45,152	40,000	40,000	-	40,000
State, Fed or Gov't Aid	2,142,232	2,139,938	2,139,938	-	2,139,938
Total Revenue	2,187,384	2,179,938	2,179,938	-	2,179,938
Fund Balance		1,110,516	1,110,516	(3,076)	1,107,440
Budgeted Staffing		31.0	31.0	(1.0)	30.0

ASSESSOR

Board Approved Changes to Base Budget

Salaries and Benefits	121,485	Increase in salaries to accommodate MOU increase, step increases and reduction of 1.0 Administrative Clerk II.
Services and Supplies	(170,157)	Decrease expenses to compensate for MOU increases and increased contingencies.
Equipment	(64,000)	One time purchase
Contingencies	109,596	
	<u>(3,076)</u>	
Total Appropriations	<u>(3,076)</u>	
Total Revenue	<u>-</u>	
Fund Balance	<u>(3,076)</u>	

OVERVIEW OF BUDGET

DEPARTMENT: AUDITOR/CONTROLLER-RECORDER
AUDITOR/CONTROLLER-RECORDER: LARRY WALKER

2002-03				
	Appropriations	Revenue	Local Cost/ Fund Balance	Staffing
Auditor/Controller-Recorder	12,610,406	8,721,209	3,889,197	189.9
Vital Records	529,074	99,000	430,074	-
Micrographics	919,822	31,820	888,002	-
System Development	12,457,832	2,750,000	9,707,832	-
Records Management	132,356	132,356	-	2.0
TOTAL	26,649,490	11,734,385	14,915,105	191.9

BUDGET UNIT: AUDITOR/CONTROLLER-RECORDER (AAA ACR)

I. GENERAL PROGRAM STATEMENT

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting services and document recording services. The Auditor and Controller Divisions record the collections, perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the Countywide Cost Allocation Plan (COWCAP). The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property, and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The Office of the County Clerk produces and maintains the official records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	10,694,123	12,307,404	11,823,477	12,610,406
Total Revenue	8,118,947	7,795,454	10,169,895	8,721,209
Local Cost	2,575,176	4,511,950	1,653,582	3,889,197
Budgeted Staffing		185.3		189.9
<u>Workload Indicators</u>				
Marriage ceremonies	3,044	3,075	3,147	2,943
Notary bonds files	1,462	1,572	2,022	1,967
Fund transfers processed	20,135	19,600	27,069	21,000
Deposits processed	11,404	10,600	11,852	11,250
Warrants issued/audited	286,554	290,000	333,047	350,000
Payroll direct deposits	438,324	430,000	462,843	471,000
Payroll warrants issued	45,730	50,000	36,953	36,000
Tax refunds/corrections	58,145	55,000	52,985	58,000
Legal docs recorded	506,238	514,584	671,100	691,491
Audits	129	140	148	74
Marriage licenses	10,550	10,797	10,035	10,268
Fict business names filed	13,235	12,963	14,685	13,851
Birth certs issued	50,854	49,000	54,165	49,929
Marriage certs issued	17,697	16,500	17,679	16,777
Death certs issued	7,232	8,064	7,433	7,440

The actual local cost in 2001-02 is lower as the result of salary savings and higher than expected Recorder revenues.

AUDITOR/CONTROLLER-RECORDER**III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)****STAFFING CHANGES**

Salaries and benefits reflect a net increase of 4.6 in budgeted staffing. Changes include mid-year increases of 1.0 Auditor/Controller-Recorder Payroll Technician and 3.0 Recordable Document Clerk I. Changes for 2002-03 include 1.0 Clerk IV, 4.0 Clerk III, 1.0 Supervising Payroll Technician, 1.0 Accountant II, 1.0 Supervising Accountant III, 1.0 Staff Analyst II, and 1.0 Auditor/Controller-Recorder Manager. In addition, 1.0 Automated Systems Analyst I, funded by special revenue funds, was added. Furthermore, several existing positions were reclassified: 7.0 Fiscal Clerk II to Auditor/Controller-Recorder Payroll Technician, 1.0 Clerk II to Fiscal Clerk I and 2.0 Supervising Fiscal Clerk II to Supervising Auditor/Controller-Recorder Payroll Technician. Technical changes include the title change of 1.0 Librarian I to Archives Librarian and the inclusion of 1.0 County Clerk as a separate FTE to correspond to the budgeting system. Finally, decreases include the defunding of 4.0 Clerk II, the deletion of 0.5 Public Service Employee and an increase to the vacancy factor of 6.9.

PROGRAM CHANGES

Services and supplies have increased to include expenditures to outside audit firms for many of the individual special districts. The cost of the county's external audit contract is expected to increase due to the increased hours necessary to comply with new Governmental Accounting Standards Board (GASB) regulations.

GROUP: Fiscal DEPARTMENT: Auditor/Controller-Recorder FUND: General AAA ACR			FUNCTION: General ACTIVITY: Finance		
	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<u>Appropriations</u>					
Salaries and Benefits	8,097,785	8,817,783	9,477,501	302,545	9,780,046
Services and Supplies	1,652,251	1,412,580	1,578,356	185,785	1,764,141
Central Computer	2,077,041	2,077,041	736,734	-	736,734
Total Appropriation	11,827,077	12,307,404	11,792,591	488,330	12,280,921
Operating Transfer Out	(3,600)	-	-	329,485	329,485
Total Requirements	11,823,477	12,307,404	11,792,591	817,815	12,610,406
<u>Revenue</u>					
Licenses & Permits	437,705	425,000	425,000	(21,000)	404,000
Current Services	8,985,067	6,792,547	6,900,487	479,574	7,380,061
State, Fed or Gov't Aid	590,705	233,500	233,500	55,450	288,950
Other Revenue	156,418	44,500	44,500	133,200	177,700
Total Revenue	10,169,895	7,495,547	7,603,487	647,224	8,250,711
Operating Transfer In	-	299,907	299,907	170,591	470,498
Total Sources	10,169,895	7,795,454	7,903,394	817,815	8,721,209
Local Cost	1,653,582	4,511,950	3,889,197	-	3,889,197
Budgeted Staffing		185.3	189.3	0.6	189.9

AUDITOR/CONTROLLER-RECORDER

Total Changes in Board Approved Base Budget		
Base Year		
Salaries and Benefits	<u>517,486</u>	General MOU, retirement and 2% budget reduction.
Services and Supplies	<u>165,776</u>	Inflation, risk management, EHAP and 2420 one-time shift.
Central Computer	<u>(1,340,307)</u>	
Mid Year		
Salaries and Benefits	107,940	3/26/2002 - 3 Recordable Document Clerk I positions.
	30,115	ACR Payroll Technician approved April 18, 2002.
	4,177	Additional equity adjustment approved April 23, 2002.
	<u>142,232</u>	
Revenue		
Current Services	<u>107,940</u>	Increase in recordable revenue.
Total Appropriation Change	(514,813)	
Total Revenue Change	107,940	
Total Local Cost Change	(622,753)	
Total 2001-02 Appropriation	12,307,404	
Total 2001-02 Revenue	7,795,454	
Total 2001-02 Local Cost	4,511,950	
Total Base Budget Appropriation	11,792,591	
Total Base Budget Revenue	7,903,394	
Total Base Budget Local Cost	3,889,197	

Board Approved Changes to Base Budget		
Salaries and Benefits	512,791	Increase in salaries and benefits for 1.0 Clerk IV, 4.0 Clerk III, 1.0 Supervising Payroll Technician, 1.0 Account II, 1.0 Supervising Accountant III, 1.0 Staff Analyst II, 1.0 Auditor/Controller-Recorder Manager, and 1.0 Automated System Analyst I.
	61,422	Equity Adjustments.
	<u>(271,668)</u>	Vacancy Factor.
	<u>302,545</u>	
Services and Supplies	13,000	Increase in electronic equipment maintenance.
	1,400	Increase in 800 MHz radio charges.
	1,000	Increase in memberships.
	500	Increase in computer software.
	(49,537)	Decrease in special department expense.
	2,594	Increase in general office expense.
	26,402	Increase in fees.
	40,000	Increase in presort and packaging.
	31,653	Increase in temporary help.
	300	Increase in subscriptions.
	(5,000)	Decrease in printing - outside.
	17,500	Increase in advertising.
	(70,825)	Decrease in auditing services.
	105,298	Increase in other professional services.
	20,000	Increase in general maintenance equipment.
	30,000	Increase in general maintenance structure, imp.
	13,000	Increase in building maintenance.
	(1,000)	Decrease in mileage reimbursement.
	8,000	Increase in other travel.
	1,500	Increase in air travel.
	<u>185,785</u>	
Operating Transfer Out	329,485	CIP 4th floor remodel.
Total Appropriations	<u>817,815</u>	
Revenue		
Licenses, Permits	(21,000)	Estimated decrease in marriage license fees.
Current Services	479,574	Increase from recording activity and fees.
State and Federal Aid	55,450	Estimated increase in COPS program (\$4,450) and PC 4750 (\$51,000) revenue.
Other Revenue	133,200	Increase in payroll service fees & property tax special reports.
	<u>647,224</u>	
Operating Transfers In	170,591	Offset in salary & benefits for staff working on automated system.
Total Revenue	<u>817,815</u>	
Total Local Cost	<u>-</u>	

AUDITOR/CONTROLLER-RECORDER**BUDGET UNIT: MICROGRAPHICS (SDV REC)****I. GENERAL PROGRAM STATEMENT**

The Micrographics fund was established to defray the cost of converting the county recorder's documents into an electronic storage system. The budget primarily reflects expenditures in services and supplies to upgrade and maintain systems that convert the ever-present flow of paper documents to microfilm and/or digital images. There is no staffing associated with this budget.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	700,653	2,153,266	473,181	919,822
Total Revenue	615,000	2,226,401	57,674	31,820
Fund Balance		(73,135)	-	888,002

Actual revenue is less than budgeted due to the Board eliminating the \$1.00 fee effective in August 2001.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)**STAFFING CHANGES**

None.

PROGRAM CHANGES

Recommended changes to more accurately reflect actual prior year expenditures and revenues.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Auditor/Controller-Recorder - Micrographics			ACTIVITY: Finance		
FUND: Special Revenue SDV REC					
	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<u>Appropriations</u>					
Services and Supplies	372,883	1,665,000	1,698,300	(906,347)	791,953
Equipment	100,298	312,500	312,500	(312,500)	-
Total Appropriation	473,181	1,977,500	2,010,800	(1,218,847)	791,953
Operating Transfers Out	-	175,766	175,766	(47,897)	127,869
Total Requirements	473,181	2,153,266	2,186,566	(1,266,744)	919,822
<u>Revenue</u>					
Use of Money & Property	-	-	31,820	-	31,820
Micro Fees	46,507	2,226,401	2,194,581	(2,194,581)	-
Other Revenue	11,167	-	-	-	-
Total Revenue	57,674	2,226,401	2,226,401	(2,194,581)	31,820
Fund Balance	-	(73,135)	(39,835)	927,837	888,002

AUDITOR/CONTROLLER-RECORDER

Total Changes in Board Approved Base Budget		
Services and Supplies	<u>33,300</u>	Inflation.
Total Appropriation Change	33,300	
Total Revenue Change	-	
Total Fund Balance Change	33,300	
Total 2001-02 Appropriation	2,153,266	
Total 2001-02 Revenue	2,226,401	
Total 2001-02 Fund Balance Cost	(73,135)	
Total Base Budget Appropriation	2,186,566	
Total Base Budget Revenue	2,226,401	
Total Base Budget Fund Balance	(39,835)	

Board Approved Changes to Base Budget		
Services and Supplies	<u>(906,347)</u>	Reduction is due to more accurate and conservative reflection of actual expenditures.
Equipment	<u>(312,500)</u>	No fixed asset purchases planned.
Transfers	<u>(47,897)</u>	Transfers reduced to reflect a decrease in staff support from AAA ACR.
Total Requirements	<u>(1,266,744)</u>	
Revenue	<u>(2,194,581)</u>	Reduction is due to more accurate and conservative reflection of actual revenues.
Total Revenue	<u>(2,194,581)</u>	
Fund Balance	<u>927,837</u>	Additional fund balance were the result of closing the trust fund per GASB 33.

AUDITOR/CONTROLLER-RECORDER**BUDGET UNIT: SYSTEM DEVELOPMENT (SDW REC)****I. GENERAL PROGRAM STATEMENT**

The Systems Development fund was established to support, maintain and improve the system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents. There is no staffing associated with this budget.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	625,733	1,523,641	1,775,455	12,457,832
Total Revenue	761,455	1,458,373	2,769,996	2,750,000
Fund Balance		65,268		9,707,832

Mid-year agenda item was approved by the Board on July 10, 2001, increasing appropriation and revenue for \$944,682 for the purchase, installation, and maintenance of the Recorder's imaging system.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)**STAFFING CHANGES**

None.

PROGRAM CHANGES

Implementation of the Recorder's Imaging System is continuing with improvements anticipated that will extend the benefits of the new system to Public Information Fictitious Business Names and County Clerk functions. The goal is to increase efficiency and effectiveness, as well as accountability, by creating an integrated, seamless system of accounting and image management.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Auditor/Controller-Recorder - Development			ACTIVITY: Finance		
FUND: Special Revenue SDW REC					
	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<u>Appropriations</u>					
Services and Supplies	530,273	940,000	958,800	9,211,903	10,170,703
Equipment	1,103,582	459,500	459,500	1,340,500	1,800,000
Total Exp Authority	1,633,855	1,399,500	1,418,300	10,552,403	11,970,703
Operating Transfer Out	141,600	124,141	124,141	362,988	487,129
Total Appropriation	1,775,455	1,523,641	1,542,441	10,915,391	12,457,832
<u>Revenue</u>					
Micro Fees	2,769,996	1,458,373	1,458,373	1,291,627	2,750,000
Total Revenue	2,769,996	1,458,373	1,458,373	1,291,627	2,750,000
Fund Balance		65,268	84,068	9,623,764	9,707,832

AUDITOR/CONTROLLER-RECORDER

	Total Changes in Board Approved Base Budget
Services and Supplies	18,800 Inflation.
Total Appropriation Change	18,800
Total Revenue Change	-
Total Local Cost Change	18,800
Total 2001-02 Appropriation	1,523,641
Total 2001-02 Revenue	1,458,373
Total 2001-02 Local Cost	65,268
Total Base Budget Appropriation	1,542,441
Total Base Budget Revenue	1,458,373
Total Base Budget Local Cost	84,068

	Board Approved Changes to Base Budget
Services and Supplies	<u>9,211,903</u> Development of the Recorder's imaging system.
Equipment	<u>1,340,500</u> Continuing improvements to the Recorder's imaging system.
Transfers	<u>362,988</u> Increase in transfers to ACR (AAA ACR) for salaries and benefits of \$342,609 and increase in amount to Library for staffing and space for County Clerk functions of \$20,359.
Total Appropriations	<u>10,915,391</u>
Micro Fees	<u>1,291,627</u> Increase in recording of documents.
Total Revenues	<u>1,291,627</u>
Fund Balance	<u>9,623,764</u> Additional fund balance were the result of closing the trust fund per GASB 33.

AUDITOR/CONTROLLER-RECORDER**BUDGET UNIT: VITAL RECORDS (SDX REC)****I. GENERAL PROGRAM STATEMENT**

The Vital Records fund was established to support vital records operations, including improvement and automation of vital record systems. There is no staffing associated with this budget. Revenue includes fees collected pursuant to Health and Safety Code Section 10605.3 for certified copies of vital statistic records.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	66,408	165,000	48,205	529,074
Total Revenue	41,442	121,037	114,547	99,000
Fund Balance		43,963		430,074

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)**STAFFING CHANGES**

None.

PROGRAM CHANGES

None.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Auditor/Controller-Recorder - Vital Records			ACTIVITY: Finance		
FUND: Special Revenue SDX REC					
	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<u>Appropriations</u>					
Services and Supplies	48,205	146,000	148,920	380,154	529,074
Equipment	-	19,000	19,000	(19,000)	-
Total Appropriation	48,205	165,000	167,920	361,154	529,074
<u>Revenue</u>					
Micro Fees	114,547	121,037	121,037	(22,037)	99,000
Total Revenue	114,547	121,037	121,037	(22,037)	99,000
Fund Balance		43,963	46,883	383,191	430,074

AUDITOR/CONTROLLER-RECORDER

Total Changes in Board Approved Base Budget

Salaries and Benefits	<u>2,920</u>	Inflation.
Total Appropriation Change	2,920	
Total Revenue Change	-	
Total Fund Balance Change	2,920	
Total 2001-02 Appropriation	165,000	
Total 2001-02 Revenue	121,037	
Total 2001-02 Fund Balance Cost	43,963	
Total Base Budget Appropriation	167,920	
Total Base Budget Revenue	121,037	
Total Base Budget Fund Balance Cost	46,883	

Board Approved Changes to Base Budget

Services and Supplies	<u>380,154</u>	Increase due to fund balance adjustment.
Equipment	<u>(19,000)</u>	No fixed asset purchases planned.
Total Appropriations	<u>361,154</u>	Prior budget history indicates all appropriations will not be spent in 2002-03.
Revenue		
Current Services	<u>(22,037)</u>	Reduction is due to more accurate and conservative reflection of actual revenues.
Total Revenue	<u>(22,037)</u>	
Fund Balance	<u>383,191</u>	Additional fund balance were the result of closing the trust fund per GASB 33.

AUDITOR/CONTROLLER-RECORDER**BUDGET UNIT: RECORDS MANAGEMENT (IRM ACR)****I. GENERAL PROGRAM STATEMENT**

Records Management, an internal services fund, is responsible for storage of vital documents and records destruction. This division relocates inactive files from county departments into a central storage facility, where the files are maintained and made accessible to user departments upon request. The division also identifies records eligible for destruction based on schedules established by the owning agency.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Operating Expense	120,832	131,400	98,445	132,356
Total Revenue	123,356	131,400	123,699	132,356
Revenue Over(Under) Exp	(2,524)	-	(25,254)	-
Budgeted Staffing		2.0		2.0
<u>Workload Indicators</u>				
Shredding/Reams	47,853	46,000	47,137	46,000
Storage Cubic Feet	30,906	36,000	36,000	36,000

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)**STAFFING CHANGES**

A new classification, Records Management Technician, Range 30, is being requested and budgeted to replace a Public Service Employee budgeted in the prior year.

PROGRAM CHANGES

None.

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder - Records Management
FUND: Internal Services IRM ACR

FUNCTION: General
ACTIVITY: Records Mgmt

	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<u>Appropriations</u>					
Salaries and Benefits	42,330	58,372	76,949	-	76,949
Services and Supplies	56,115	73,028	55,407	-	55,407
Total Operating Expense	98,445	131,400	132,356	-	132,356
<u>Revenue</u>					
Current Services	123,699	131,400	132,356	-	132,356
Total Revenue	123,699	131,400	132,356	-	132,356
Revenue Over(Under) Exp	(25,254)	-	-	-	-
Budgeted Staffing		2.0	2.0		2.0

AUDITOR/CONTROLLER-RECORDER

Salaries and Benefits	<u>18,577</u>	MOU and Records Management Technician.
Services and Supplies	331	Increase telephone and long distant charges.
	391	Increase communications repair.
	(50)	Decrease training.
	2,759	Increase property insurance.
	415	Increase general office expense.
	337	Increase temporary help.
	(20,904)	Decrease other professional services.
	(500)	Decrease general maintenance-equipment.
	(100)	Decrease vehicle charges.
	(300)	Decrease maintenance charges.
	<u>(17,621)</u>	
Revenue		
Current Services	<u>956</u>	
Total Operating Expense	956	
Total Revenue Change	956	
Total Revenue Over(Under) Exp	-	
Total 2001-02 Operating Expense	131,400	
Total 2001-02 Revenue	131,400	
Total 2001-02 Revenue Over(Under) Exp	-	
Total Base Budget Operating Expense	132,356	
Total Base Budget Revenue	132,356	
Total Base Budget Revenue Over(Under)	-	

OVERVIEW OF BUDGET

DEPARTMENT: TREASURER-TAX COLLECTOR
TREASURER-TAX COLLECTOR: RICHARD LARSEN

	2002-03			
	Appropriations	Revenue	Local Cost	Staffing
Treasurer-Tax Collector	6,273,423	4,160,138	2,113,285	66.5
Central Collections	6,894,549	6,894,549	-	93.9
TOTAL	13,167,972	11,054,687	2,113,285	160.4

BUDGET UNIT: TREASURER-TAX COLLECTOR (AAA TTX)

I. GENERAL PROGRAM STATEMENT

The Treasurer-Tax Collector has two distinct functions: the collection of property taxes and the treasury function. The tax collection function involves the collection and accounting of property taxes for all taxing entities in the county. This currently amounts to more than \$1 billion in property taxes, plus county licenses and other fees. The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of over \$2 billion.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Requirements	5,493,749	5,813,524	6,574,194	6,273,423
Total Revenue	3,344,051	3,292,235	4,075,854	4,160,138
Local Cost	2,149,698	2,521,289	2,498,340	2,113,285
Budgeted Staffing		60.3		66.5

Workload Indicators

Tax bills sent Out:

Annual Secured	699,923	705,762	701,205	705,000
Annual Unsecured	51,074	46,408	41,770	42,000
Supplemental #1	29,604	31,380	25,233	26,000
Supplemental #2	7,324	8,462	9,092	10,000
Supplemental #3	22,517	18,227	54,688	26,000
Supplemental #4	10,854		-	
Total	821,296	810,239	831,988	809,000

Tax charges (in millions):

Annual Secured	978	987	1,027	1,070
Annual Unsecured	66	60	69	70
Supplemental #1	16	17	12	13
Supplemental #2	4	5	6	7
Supplemental #3	11	7	32	13
Supplemental #4	7		-	
Total	1,082	1,076	1,146	1,173

Actual costs for 2001-02 reflect increases for MOU changes and overtime, additional funding for board approved legal services, costs related to two tax sales (postage, publications, title research and other costs) and additional professional services.

The majority of the actual 2001-02 revenue increases are due to the increase in tax sale revenues, increased reimbursements from the treasury pool due to the Board approved legal services, and increased collection fees from unsecured delinquent parcels.

TREASURER-TAX COLLECTOR

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes.

STAFFING CHANGES

Budgeted staffing increased by a net of 6.2 positions, all of which are funded with increased reimbursements from Central Collections and the Treasury Pool. These staffing changes are based on five major categories:

- (1) 4.0 positions (a Clerk II, a Fiscal Clerk III, a Programmer Analyst III, and a Staff Analyst II) are new positions added to enhance the productivity and customer service of the Treasurer-Tax Collector's Department.
- (2) 1.0 position is a reclassification from a Secretary I to a Secretary II due to increased workload.
- (3) 2.0 positions (an Accounting Technician and a Supervising Accounting Technician) were authorized unbudgeted positions in 2001-02. These positions were filled during mid-year due to increased workload.
- (4) 1.0 position (an Automated Systems Analyst II) is transferred to the Central Collections budget.
- (5) 1.2 positions are attributed to budgeted overtime.

PROGRAM CHANGES

None.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Treasurer-Tax Collector			ACTIVITY: Finance		
FUND: General AAA TTX					
	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<u>Appropriations</u>					
Salaries and Benefits	2,995,869	2,931,187	3,132,716	354,157	3,486,873
Services and Supplies	2,529,522	1,859,171	1,893,306	425,865	2,319,171
Central Computer	1,252,827	1,252,827	609,159	-	609,159
Equipment	25,637	-	-	-	-
Total Exp Authority	6,803,855	6,043,185	5,635,181	780,022	6,415,203
Less:					
Reimbursements	(229,661)	(229,661)	(229,661)	(112,119)	(341,780)
Total Appropriation	6,574,194	5,813,524	5,405,520	667,903	6,073,423
Operating Transfer Out	-	-	-	200,000	200,000
Total Requirements	6,574,194	5,813,524	5,405,520	867,903	6,273,423
<u>Revenue</u>					
Licenses & Permits	1,005	1,000	1,000	-	1,000
Taxes	254,857	248,500	248,500	(3,500)	245,000
Current Services	1,716,746	1,273,750	1,273,750	543,388	1,817,138
State, Fed or Gov't Aid	79,062	14,000	14,000	8,000	22,000
Other Revenue	2,024,184	1,754,985	1,754,985	320,015	2,075,000
Total Revenue	4,075,854	3,292,235	3,292,235	867,903	4,160,138
Local Cost	2,498,340	2,521,289	2,113,285	-	2,113,285
Budgeted Staffing		60.3	60.3	6.2	66.5

TREASURER-TAX COLLECTOR

Total Changes in Board Approved Base Budget

Base Year		
Salaries and Benefits	193,078	MOU and retirement increases.
Services and Supplies	34,135	Inflation, risk management liabilities, EHAP, 2420, 2% budget reduction.
Central Computer	(643,668)	
Mid Year		
Salaries and Benefits	8,451	Additional equity adjustments for Cash Management Investment Officer approved on April 23, 2002.
Total Appropriation Change	(408,004)	
Total Revenue Change	-	
Total Local Cost Change	(408,004)	
Total 2001-02 Appropriation	5,813,524	
Total 2001-02 Revenue	3,292,235	
Total 2001-02 Local Cost	2,521,289	
Total Base Budget Appropriation	5,405,520	
Total Base Budget Revenue	3,292,235	
Total Base Budget Local Cost	2,113,285	

Board Approved Changes to Base Budget

Salaries and Benefits	354,157	Increase in salaries and benefits for Clerk II, Fiscal Clerk III, Prog. Analyst III, Staff Analyst II, Accounting Tech., Supv. Accounting Tech., and budgeted overtime.
Services and Supplies	208,865	Increases in costs related to tax sales (postage, publications and other costs).
	187,000	Increases in professional services (banking fees, school bond issues services, treasury pool consulting services and other costs).
	30,000	Increase in expenses related to a remodel of the County Treasurer's offices.
	425,865	
Reimbursements	(112,119)	Increase in reimbursements from Central Collections for administrative costs.
Operating Transfers Out	200,000	Increase for expenses related to a remodel of the County Treasurer's offices.
Total Requirements	867,903	
Revenue		
Taxes	(3,500)	Decrease in penalties on taxes.
Current Services	543,388	Increase in tax sale revenues.
State and Federal Aid	8,000	Increase in SB 90 state mandated cost.
Other Revenue	309,015	Increase in administrative charges to Treasury Pool.
	11,000	Other increases.
	320,015	
Total Revenue	867,903	
Local Cost	-	

TREASURER-TAX COLLECTOR

BUDGET UNIT: CENTRAL COLLECTIONS (AAA TCC)

I. GENERAL PROGRAM STATEMENT

Central Collections is a division of the Treasurer Tax Collector. The function of the division is to provide a credit bureau and collection service for the county, as well as accounting and collections of court ordered payments. The division's purpose is to centrally coordinate the county's collection functions. Total collections by the division are estimated at \$26 million for 2002-03. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	4,347,924	6,479,645	5,175,474	6,894,549
Total Revenue	5,322,887	6,479,645	6,711,371	6,894,549
Local Cost	(974,963)	-	(1,535,897)	-
Budgeted Staffing		89.5		93.9
<u>Workload Indicators</u>				
Total collection (\$)	21,120,282	20,000,000	30,004,855	26,000,000
Open accounts	226,798		270,826	
Assigned accounts	155,566		174,716	

Central Collections was originally budgeted at zero local cost for 2001-02. The division actually returned \$1,535,897 to the general fund in 2001-02 due to a decrease in salaries and benefits of \$656,091 as a result of filling positions later in the fiscal year than originally planned. Also certain services and supply expenses (temporary help, personal computer upgrades and other costs) are lower than anticipated. Revenues exceeded budget due largely to increased court collections.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing is proposed to increase a net 4.4 positions, all of which are funded with existing resources. These staffing changes include the following:

- (1) 1.0 Automated Systems Analyst I position is transferred from the Treasurer-Tax Collector budget unit. 0.5 Automated Systems Technician position has been budgeted. In addition, a Fiscal Clerk I was reclassified to an Automated Systems Technician. These changes are necessary to support the increased workload and general programming updates and modifications.
- (2) 1.0 Accounting Technician and 0.9 Supervising Fiscal Clerk positions have been budgeted to enhance productivity of accounting transactions. 1.0 Public Service Employee position was added to assist temporary increased workload and enhance customer service.
- (3) An Accountant II was reclassified to a Supervising Accountant II due to the increased accounting workload caused by Court collections.

PROGRAM CHANGES

None.

TREASURER-TAX COLLECTOR

GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector - Central Collections
FUND: General AAA TCC

FUNCTION: General
ACTIVITY: Finance

	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
Appropriations					
Salaries and Benefits	3,252,171	3,908,262	4,297,318	132,567	4,429,885
Services and Supplies	1,672,364	2,320,444	2,357,096	(295,709)	2,061,387
Central Computer	21,278	21,278	61,497	-	61,497
Transfers	229,661	229,661	229,661	112,119	341,780
Total Appropriation	5,175,474	6,479,645	6,945,572	(51,023)	6,894,549
Revenue					
Fines & Forfeitures	75,923	159,000	159,000	(51,023)	107,977
Current Services	6,464,053	6,165,545	6,525,072	-	6,525,072
State, Fed or Gov't Aid	115,225	70,000	100,000	-	100,000
Other Revenue	56,170	85,100	161,500	-	161,500
Total Revenue	6,711,371	6,479,645	6,945,572	(51,023)	6,894,549
Local Cost	(1,535,897)	-	-	-	-
Budgeted Staffing		89.5	89.5	4.4	93.9

Total Changes in Board Approved Base Budget

Base Year		
Salaries and Benefits	380,522	MOU and retirement increases.
Services and Supplies	36,652	Inflation, risk management liabilities and EHAP.
Central Computer	40,219	
Revenue		
Current Services	350,993	Estimated increase in revenues due to an increase in total collections.
State, Fed or Gov't Aid	30,000	Increase in revenues due to increase in state court services collections.
Other Revenue	76,400	Increase in bad debt collection for various county departments.
Mid Year		
Salaries and Benefits	8,534	Classification changes within Central Collections, agenda item March 19, 2002.
Revenue		
Current Services	8,534	

Total Appropriation Change	465,927
Total Revenue Change	465,927
Total Local Cost Change	-
Total 2001-02 Appropriation	6,479,645
Total 2001-02 Revenue	6,479,645
Total 2001-02 Local Cost	-
Total Base Budget Appropriation	6,945,572
Total Base Budget Revenue	6,945,572
Total Base Budget Local Cost	-

Board Approved Changes to Base Budget

Salaries and Benefits	132,567	Increase in salaries and benefits is due to adding the following positions: Automated System Analyst I, Automated Systems Technician, Accounting Technician, Supervising Fiscal Clerk, and Public Service Employee.
Services and Supplies	(295,709)	Decrease in service and supplies is due to a decrease in computer software expense, equipment maintenance, postage, and inventoriable equipment.
Transfers	112,119	Increased due to administration costs, and services and supplies costs, provided by the Treasurer-Tax Collector.
Total Appropriation	(51,023)	
Fines & Forfeitures	(51,023)	Estimated decrease in revenues due to decrease in delinquent accounts.
Total Revenue	(51,023)	
Local Cost	-	